



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ROTHSCHILD WATER UTILITY

Principal Office: 411 GRAND AVE  
ROTHSCHILD, WI 54474

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ROTHSCHILD WATER UTILITY**Utility Address:** 411 GRAND AVE  
ROTHSCHILD, WI 54474**When was utility organized?** 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS KATHY J. MASON**Title:** UTILITY CLERK**Office Address:**411 GRAND AVE  
ROTHSCHILD, WI 54474**Telephone:** (715) 359 - 3660**Fax Number:** (715) 359 - 7218**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MRS KATHY J. MASON**Title:** UTILITY CLERK**Office Address:** ROTHSCHILD WATER UTILITY411 GRAND AVE  
ROTHSCHILD, WI 54474**Telephone:** (715) 359 - 3660**Fax Number:** (715) 359 - 7218**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR WILLIAM MILLER**Title:** AUDITOR**Office Address:** COHEN & ASSOCIATESP.O. BOX 130  
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:****Date of most recent audit report:** 3/13/1998**Period covered by most recent audit:** JAN. 1, 1997 TO DEC. 31, 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JAMES HAHN**Title:** ADMINISTRATOR OF PUBLIC WORKS**Office Address:**

411 GRAND AVE

ROTHSCHILD, WI 54474

**Telephone:** (715) 359 - 3660**Fax Number:** (715) 359 - 7218**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR GLENN GEURINK, COMMISSIONER

MR JOHN HOPPE, COMMISSIONER

MR DENNIS MAHAR, COMMISSIONER

MR DAN MORTENSEN, COMMISSIONER

MR JACK OLSON, COMMISSIONER

MR LAWRENCE D PELOT, CHAIRMAN

MR EDWARD PREWITT, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	522,474	413,839	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	210,741	193,891	<b>2</b>
Depreciation Expense (403)	76,662	68,096	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	64,081	62,459	<b>5</b>
<b>Total Operating Expenses</b>	<b>351,484</b>	<b>324,446</b>	
<b>Net Operating Income</b>	<b>170,990</b>	<b>89,393</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>170,990</b>	<b>89,393</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	27,293	21,911	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>27,293</b>	<b>21,911</b>	
<b>Total Income</b>	<b>198,283</b>	<b>111,304</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>198,283</b>	<b>111,304</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	65,738	71,248	<b>14</b>
Amortization of Debt Discount and Expense (428)	8,490	4,929	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>74,228</b>	<b>76,177</b>	
<b>Net Income</b>	<b>124,055</b>	<b>35,127</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	309,616	151,066	<b>20</b>
Balance Transferred from Income (433)	124,055	35,127	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	123,423	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	5,695	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>427,976</b>	<b>309,616</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
RIVER VALLEY BANK SWEEP ACCT INTEREST	27,293	5
<b>Total (Acct. 419):</b>	27,293	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	5,695	11
<b>Total (Acct. 436)--Debit:</b>	5,695	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	522,474	0	0	0	<b>522,474</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>522,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522,474</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	131,085		<b>131,085</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	6,632		<b>6,632</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>137,717</b>	<b>0</b>	<b>137,717</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,867,384	3,792,656	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	845,858	769,925	<b>2</b>
<b>Net Utility Plant</b>	<b>3,021,526</b>	<b>3,022,731</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	145,752	140,057	<b>7</b>
<b>Total Other Property and Investments</b>	<b>145,752</b>	<b>140,057</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	34,944	2,989	<b>8</b>
Temporary Cash Investments (132)	395,357	483,986	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	88,681	76,620	<b>11</b>
Other Accounts Receivable (143)	2,336	1,017	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	29,152	29,152	<b>14</b>
Materials and Supplies (150)	11,218	0	<b>15</b>
Prepayments (165)	530	15,592	<b>16</b>
Other Current and Accrued Assets (170)	0	530	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>562,218</b>	<b>609,886</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	79,950	88,440	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>79,950</b>	<b>88,440</b>	
<b>Total Assets and Other Debits</b>	<b>3,809,446</b>	<b>3,861,114</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	915,128	915,128	<b>21</b>
Appropriated Earned Surplus (215)	145,752	140,057	<b>22</b>
Unappropriated Earned Surplus (216)	427,976	309,616	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,488,856</b>	<b>1,364,801</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,270,000	1,365,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,270,000</b>	<b>1,365,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,177	4,599	<b>28</b>
Payables to Municipality (233)	62,299	141,793	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	5,346	5,663	<b>32</b>
Other Current and Accrued Liabilities (238)	7,779	6,269	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>77,601</b>	<b>158,324</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	972,989	972,989	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,809,446</b>	<b>3,861,114</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,846,281	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)	0				<b>2</b>
Utility Plant in Process of Reclassification (103)	0				<b>3</b>
Utility Plant Leased to Others (104)	0				<b>4</b>
Property Held for Future Use (105)	0				<b>5</b>
Completed Construction not Classified (106)	0				<b>6</b>
Construction Work in Progress (107)	21,103				<b>7</b>
Utility Plant Acquisition Adjustments (108)	0				<b>8</b>
Other Utility Plant Adjustments (109)	0				<b>9</b>
<b>Total Utility Plant</b>	<b>3,867,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	845,858	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>845,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,021,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	769,925				<b>769,925</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,662				<b>76,662</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,606				<b>6,606</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>83,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,268</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,335				<b>7,335</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>7,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,335</b>	<b>19</b>
<b>Balance End of Year</b>	<b>845,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>845,858</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	11,218		2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u>11,218</u>	<u>0</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
bond 6-1-96	8,490	181	79,950	1
<b>Total</b>			<b>79,950</b>	
<b>Unamortized premium on debt (251)</b>				
6-1-96 bond	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	915,128	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>915,128</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MORTGAGE REV BOND	06/01/1996	12/01/2007	5.00%	1,270,000	1
<b>Total Bonds (Account 221):</b>				<b>1,270,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	64,081	2
Charged electric department expense	0	3
Charged sewer department expense	1,199	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>65,280</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	57,032	6
Social Security taxes	7,686	7
PSC Remainder Assessment	562	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>65,280</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BOND 6-1-96	5,663	65,738	66,055	5,346	1
<b>Subtotal</b>	<b>5,663</b>	<b>65,738</b>	<b>66,055</b>	<b>5,346</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,663</b>	<b>65,738</b>	<b>66,055</b>	<b>5,346</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	972,989					972,989	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>972,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>972,989</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RESERVE FUND AND P & I	145,752	3
<b>Total (Acct. 125):</b>	<b>145,752</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	88,681	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>88,681</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
PRIVATE FIRE PROTECTION	2,336	11
<b>Total (Acct. 143):</b>	<b>2,336</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TID	29,152	12
<b>Total (Acct. 145):</b>	<b>29,152</b>	
<b>Prepayments (165):</b>		
PJ KORTEN MAINTENANCE CONTRACT	530	13
<b>Total (Acct. 165):</b>	<b>530</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
PAYMENT OF OPERATING COST BY THE VILLAGE	62,299	16
<b>Total (Acct. 233):</b>	<b>62,299</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,819,468	0	0	0	<b>3,819,468</b>	<b>1</b>
Materials and Supplies	5,609	0	0	0	<b>5,609</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	807,891	0	0	0	<b>807,891</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Contributions in Aid of Construction	972,989	0	0	0	<b>972,989</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,044,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,044,197</b>	
Net Operating Income	170,990	0	0	0	<b>170,990</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.36%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.36%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	915,128	1
Appropriated Earned Surplus	142,904	2
Unappropriated Earned Surplus	368,796	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,426,828</b>	
<b>Net Income</b>		
Net Income	124,055	5
<b>Percent Return on Proprietary Capital</b>	<b>8.69%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

PURCHASE OF AN ADDITIONAL PICKUP TRUCK

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

MINOR CHANGES TO SERVICES

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**4. Estimated changes in revenues due to rate changes.**

THE CHANGES IN REVENUES ARE DUE TO THE RATE INCREASE EFFECTIVE  
MARCH 25, 1997 AS APPROVED BY THE PSC.

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	516,147	1
<b>Total Sales of Water</b>	<b>516,147</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,852	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,475	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,327</b>	
<b>Total Operating Revenues</b>	<b>522,474</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	50,447	9
Water Treatment Expenses (630-635)	21,861	10
Transmission and Distribution Expenses (640-655)	46,634	11
Customer Accounts Expenses (901-904)	7,985	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	83,814	14
<b>Total Operation and Maintenance Expenses</b>	<b>210,741</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	76,662	15
Amortization Expense (404-407)	0	16
Taxes (408)	64,081	17
<b>Total Other Operating Expenses</b>	<b>140,743</b>	
<b>Total Operating Expenses</b>	<b>351,484</b>	
<b>NET OPERATING INCOME</b>	<b>170,990</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	1	805	1,706	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>805</b>	<b>1,706</b>	
Metered Sales to General Customers (461)				
Residential	1,110	62,897	169,654	4
Commercial	156	30,003	58,644	5
Industrial	22	117,007	148,221	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,288</b>	<b>209,907</b>	<b>376,519</b>	
Private Fire Protection Service (462)	14		7,581	7
Public Fire Protection Service (463)	1		127,222	8
Other Sales to Public Authorities (464)	9	1,559	3,119	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>1,313</b>	<b>212,271</b>	<b>516,147</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	127,222	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>127,222</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,852	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,852</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	0	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,475	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,475</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	19,025	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	24,857	7
Operation Supplies and Expenses (623)	760	8
Maintenance of Pumping Plant (625)	5,805	9
<b>Total Pumping Expenses</b>	<b>50,447</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	14,160	10
Chemicals (631)	5,201	11
Operation Supplies and Expenses (632)	2,481	12
Maintenance of Water Treatment Plant (635)	19	13
<b>Total Water Treatment Expenses</b>	<b>21,861</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	1,525	14
Operation Supplies and Expenses (641)	6,344	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,992	16
Maintenance of Mains (651)	9,460	17
Maintenance of Services (652)	10,485	18
Maintenance of Meters (653)	6,402	19
Maintenance of Hydrants (654)	6,426	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>46,634</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,995	22
Accounting and Collecting Labor (902)	4,692	23
Supplies and Expenses (903)	1,298	24
Uncollectible Accounts (904)	0	25
<b>Total Customer Accounts Expenses</b>	<b>7,985</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	18,827	27
Office Supplies and Expenses (921)	1,528	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,709	30
Property Insurance (924)	6,061	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	35,653	33
Regulatory Commission Expenses (928)	870	34
Miscellaneous General Expenses (930)	12,594	35
Transportation Expenses (933)	4,572	36
Maintenance of General Plant (935)	0	37
<b>Total Administrative and General Expenses</b>	<b>83,814</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>210,741</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		57,032	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,199	2
<b>Net property tax equivalent</b>		<b>55,833</b>	
Social Security		7,686	3
PSC Remainder Assessment		562	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b>64,081</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200333				3
County tax rate	mills		6.210000				4
Local tax rate	mills		4.898333				5
School tax rate	mills		9.551333				6
Voc. school tax rate	mills		1.833333				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.693332</b>				10
Less: state credit	mills		1.783875				11
<b>Net tax rate</b>	mills		<b>20.909457</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.898333</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.384666</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.282999</b>				17
<b>Total Tax Rate</b>	mills		<b>22.693332</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.717523</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.909457</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.003027</b>				21
Utility Plant, Jan. 1	\$	<b>3,792,656</b>	3,792,656				22
Materials & Supplies	\$	<b>15,592</b>	15,592				23
<b>Subtotal</b>	\$	<b>3,808,248</b>	<b>3,808,248</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,808,248</b>	<b>3,808,248</b>				26
Assessment Ratio	dec.		0.998200				27
<b>Assessed Value</b>	\$	<b>3,801,393</b>	<b>3,801,393</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.003027</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>57,032</b>	<b>57,032</b>				30
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>57,032</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)	14,311		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	207,316		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	76,170		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>297,797</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	147,132		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	57,907	5,182	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	20,000	520	20
<b>Total Pumping Plant</b>	<b>225,039</b>	<b>5,702</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	340,308		22
Water Treatment Equipment (332)	198,598	0	23
<b>Total Water Treatment Plant</b>	<b>538,906</b>	<b>0</b>	
 <b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	11,720		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			14,311	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			207,316	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			76,170	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>297,797</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			147,132	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			63,089	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,520	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>230,741</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			340,308	22
Water Treatment Equipment (332)	0		198,598	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>538,906</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			11,720	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	526,022		26
Transmission and Distribution Mains (343)	1,575,830	2,042	27
Fire Mains (344)	0	0	28
Services (345)	226,173	4,564	29
Meters (346)	136,996	27,020	30
Hydrants (348)	153,841	5,975	31
Other Transmission and Distribution Plant (349)	200		32
<b>Total Transmission and Distribution Plant</b>	<b>2,630,782</b>	<b>39,601</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	1,774		35
Computer Equipment (391.1)	21,369		36
Transportation Equipment (392)	66,089	15,657	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)	10,900		45
<b>Total General Plant</b>	<b>100,132</b>	<b>15,657</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,792,656</b>	<b>60,960</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>3,792,656</b>	<b>60,960</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>526,022</b>	<b>26</b>
Transmission and Distribution Mains (343)	150		<b>1,577,722</b>	<b>27</b>
Fire Mains (344)	0		<b>0</b>	<b>28</b>
Services (345)	450		<b>230,287</b>	<b>29</b>
Meters (346)	6,385		<b>157,631</b>	<b>30</b>
Hydrants (348)	350		<b>159,466</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>200</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>7,335</b>	<b>0</b>	<b>2,663,048</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>1,774</b>	<b>35</b>
Computer Equipment (391.1)			<b>21,369</b>	<b>36</b>
Transportation Equipment (392)			<b>81,746</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>0</b>	<b>39</b>
Laboratory Equipment (395)			<b>0</b>	<b>40</b>
Power Operated Equipment (396)			<b>0</b>	<b>41</b>
Communication Equipment (397)			<b>0</b>	<b>42</b>
SCADA Equipment (397.1)			<b>0</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>0</b>	<b>44</b>
Other Tangible Property (399)			<b>10,900</b>	<b>45</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>115,789</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,335</b>	<b>0</b>	<b>3,846,281</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>7,335</b>	<b>0</b>	<b>3,846,281</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			18,235	18,235	1
February			16,638	16,638	2
March			16,180	16,180	3
April			15,490	15,490	4
May			19,000	19,000	5
June			21,995	21,995	6
July			23,390	23,390	7
August			23,415	23,415	8
September			18,845	18,845	9
October			18,165	18,165	10
November			14,470	14,470	11
December			15,320	15,320	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>221,143</b>	<b>221,143</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use				0	14
Other utility use explanation: none					15
Water pumped into distribution system				219,643	16
Less: Water sold				212,271	17
Losses and unaccounted for				7,372	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: VERY WARM DAY AND LITTLE RAIN FOR SEVERAL WEEKS					20
Maximum gallons pumped by all methods in any one day during reporting year				1,112	21
Date of maximum: 6/24/1997					22
Cause of maximum: No unusual activity noted.					23
Minimum gallons pumped by all methods in any one day during reporting year				365	24
Date of minimum: 4/1/1997					25
Total KWH used for pumping for the year				5,000	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL KORT ST & W GRAND AVE	#3	89	24	1,144,000	Yes	<b>1</b>
WELL PARK ST	#4	75	20	1,548,000	Yes	<b>2</b>
WELL W GRAND AVE	#5	65	14	720,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	<b>1</b>
Location	AIR STRIPPER	AIR STRIPPER	AIR STRIPPER	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	INGERSOL-RAND	INGERSOL-RAND	INGERSOL-RAND	<b>5</b>
Year Installed	1986	1986	1986	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	1,200	1,200	<b>8</b>
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>10</b>
Year Installed	1986	1986	1986	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	100	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	W	WELL #3	WELL #4	<b>14</b>
Location	WELL #5 KORT ST & W GRAND AVE		PARK ST	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	T	T	T	<b>17</b>
Pump Manufacturer	GOULDS	PEERLESS	PEERLESS	<b>18</b>
Year Installed	1986	1947	1964	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	450	600	1,050	<b>21</b>
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	NEWMAN	<b>23</b>
Year Installed	1986	1986	1986	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	20	30	50	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CEDAR CREEK TOWER	ROTHSCHILD TOWER		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>4</b>
				<b>5</b>
Year constructed	1996	1949		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	142	194		<b>10</b>
Total capacity in gallons	300,000	100,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
	CENTRAL FACILITIES			<b>17</b>
Filters, type (gravity, pressure, other, none)		NONE		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.7280		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?		Y		<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	4.000	7,870				7,870
M	T	6.000	74,411	6	6		74,411
M	S	8.000	18				18
M	T	8.000	24,524				24,524
M	S	10.000	130				130
M	T	10.000	9,219				9,219
M	S	12.000	50				50
M	T	12.000	23,180				23,180
M	S	14.000	710				710
M	T	14.000	140				140
M	S	16.000	520				520
<b>Total Within Municipality</b>			<b>140,772</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>140,772</b>
<b>Total Utility</b>			<b>140,772</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>140,772</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	127				127		1
M	1.000	1,067	11	10		1,068		2
M	1.500	10	1	1		10		3
M	2.000	4				4		4
M	3.000	3				3		5
M	4.000	10				10		6
M	6.000	4				4		7
M	8.000	13				13		8
M	10.000	1				1		9
<b>Total Utility</b>		<b>1,239</b>	<b>12</b>	<b>11</b>	<b>0</b>	<b>1,240</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,281	196	115		1,362	123	1
0.750	22	2	0		24	0	2
1.000	21	5	2		24	3	3
1.500	25	6	4		27	1	4
2.000	13	4	2		15	1	5
3.000	6	1			7	6	6
4.000	1	1			2	1	7
6.000	1	1	1		1	1	8
14.000	0	1	0		1	1	9
<b>Total:</b>	<b>1,370</b>	<b>217</b>	<b>124</b>	<b>0</b>	<b>1,463</b>	<b>137</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,132	74	4	4		148	1,362	1
0.750	3	19		1		1	24	2
1.000	0	19	1	2		2	24	3
1.500	0	21	1	3		2	27	4
2.000	0	11	1	2		1	15	5
3.000	1	5	0	0		1	7	6
4.000	1	1	0	0		0	2	7
6.000	0	0	1	0		0	1	8
14.000	0	0	1	0		0	1	9
<b>Total:</b>	<b>1,137</b>	<b>150</b>	<b>9</b>	<b>12</b>	<b>0</b>	<b>155</b>	<b>1,463</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	182	3	1		184	2
<b>Total Fire Hydrants</b>	<b>182</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>184</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	184
Number of distribution system valves end of year:	339
Number of distribution valves operated during year:	170

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Acct 920    An increase to administrative salaries due additional time being charged by the Administrator of Public to the water utilities.    Also additional Board expenses in 1997.

Acct 926    An increase of an additional person in the water utility staff plus wage increases and added cost for the Administrator of Public Works.

Acct 930    Board expenses were classified as Administrative Acct 920 instead of misc exp per audit review.

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### Water Utility Plant in Service (Page W-08)

Acct 346    We are doing a major meter replacement program going thru several areas and replacing most of the meters.    The detail is supported in the meters schedule.

Acct 392    Transportation equipment we purchased an additional pickup truck for the second water operator.

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### Water Mains (Page W-15)

Mains additions were only done as part of of hydrant replace and were funded by operations.    No special assessments were charged.

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### Water Services (Page W-16)

Services were added were replacements of old services as part of a street project.    Except for TIF additions put in by the customers.    No assessments were added this year.    The contractor told us the cost and statistical information for the 1 minor service addition.

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